

59-14-403 Duplicate invoice requirements -- Failure to comply -- Penalties.

All persons dealing in taxable cigarettes or tobacco products, who purchase or receive these commodities from outside the state, whether the product is delivered through a wholesaler or distributor in this state, or by drop shipment or otherwise, shall mail or deliver a duplicate invoice of all those purchases or receipts to the commission within 10 days after receipt of the commodities if requested by the commission. Failure to furnish duplicate invoices or receipts as requested is subject to the penalties provided under Section 59-1-401.

Renumbered and Amended by Chapter 2, 1987 General Session

Renumbered and Amended by Chapter 3, 1987 General Session